

in the United States. If a small percentage of this wasted food could be re-directed to food banks, we could make important strides in our fight against hunger. In many ways, current law is a hindrance to food donations.

The tax code provides corporations with a special deduction for donations to food banks, but it excludes farmers, ranchers and restaurant owners from donating food under the same tax incentive. For many of these businesses, it is actually more cost effective to throw away food than donate it to charity. The hunger relief community believes that these changes will markedly increase food donations—whether it is a farmer donating his crop, a restaurant owner contributing excess meals, or a food manufacturer producing specifically for charity.

This bipartisan legislation was introduced separately by Senators Lugar and Leahy with 13 additional cosponsors including myself. It has been endorsed by a diverse set of organizations, including America's Second Harvest Food Banks, the Salvation Army, the American Farm Bureau Federation, the National Farmers Union, the National Restaurant Association, and the Grocery Manufacturers of America.

Under current law, when a corporation donates food to a food bank, it is eligible to receive a "special rule" tax deduction. Unfortunately, most companies have found that the "special rule" deduction does not allow them to recoup their actual production costs. Moreover, current law limits the "special rule" deduction only to corporations, thus prohibiting farmers, ranchers, small businesses and restaurant owners from receiving the same tax benefits afforded to corporations.

This provision would encourage additional food donations through three changes to our tax laws: This bill will extend the "special rule" tax deduction for food donations now afforded only to corporations to all business taxpayers, including farmers and restaurant owners. This legislation will increase the tax deduction for donated food from basis plus \circ markup to the fair market value of the product, not to exceed twice the product's basis. This bill will codify the Tax Court ruling in *Lucky Stores, Inc. v. IRS*, in which the Court found that taxpayers should base the determination of fair market value of donated product on recent sales.

I would like to thank my colleagues for joining me in this important effort to increase savings opportunities for lower income working Americans, to encourage the charitable giving of all Americans, to provide additional resources for the charitable organizations which serve their communities, and to encourage additional donations of food to alleviate hunger. I would also encourage my other colleagues to consider supporting this important initiative.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 61—EXPRESSING THE SENSE OF THE SENATE THAT THE SECRETARY OF VETERANS AFFAIRS SHOULD RECOGNIZE BOARD CERTIFICATIONS FROM THE AMERICAN ASSOCIATION OF PHYSICIAN SPECIALISTS, INC., FOR PURPOSES OF THE PAYMENT OF SPECIAL PAY BY THE VETERANS HEALTH ADMINISTRATION

Mr. HUTCHINSON submitted the following resolution; which was referred to the Committee on Veterans' Affairs:
S. RES. 61

Whereas the United States has, in the course of its history, fought in many wars and conflicts to defend freedom and protect the interests of the Nation;

Whereas millions of men and women have served the Nation in times of need as members of the Armed Forces;

Whereas the service of veterans has been of vital importance to the Nation and the sacrifices made by veterans and their families should not be forgotten with the passage of time;

Whereas the obligation of the Nation to provide the best health care benefits to veterans and their families takes precedence over all else;

Whereas veterans deserve comprehensive and high-quality health care services;

Whereas the Secretary of Veterans Affairs only recognizes board certifications of allopathic physicians from specialty boards that are members of the American Board of Medical Specialties and board certifications of osteopathic physicians from specialty boards recognized by the Bureau of Osteopathic Specialists;

Whereas physicians not certified by the American Board of Medical Specialties or the Bureau of Osteopathic Specialists are not eligible for special pay for board certification;

Whereas there are other nationally recognized organizations that certify physicians for practice in areas of specialty;

Whereas the failure of the Secretary of Veterans Affairs to recognize board certifications from other nationally recognized organizations may limit the pool of qualified physicians from which the Department of Veterans Affairs can hire; and

Whereas not recognizing board certifications of other nationally recognized organizations, such as the American Association of Physician Specialists, Inc., may limit the ability of veterans to receive the highest quality health care: Now, therefore, be it

Resolved, That it is the sense of the Senate that the Secretary of Veterans Affairs should, for the purposes of the payment of special pay by the Veterans Health Administration, recognize board certifications from the American Association of Physician Specialists, Inc., to the same extent as the Secretary of Veterans Affairs recognizes board certifications from the American Board of Medical Specialties and the Bureau of Osteopathic Specialists.

Mr. HUTCHINSON. Mr. President, I rise today to offer a resolution concerning our nation's veterans' population and the quality of health care that they receive.

As a member of this Senate Veterans' Affairs Committee, the chairman of the Personnel Subcommittee on the Senate Armed Services Committee, as

well as the former chairman of the Health and Hospitals Subcommittee on the House Veterans' Affairs Committee, I am very concerned that today's veterans' community receive the best possible health care coverage that we can provide.

Recently, it was brought to my attention that the Department of Veterans Affairs only recognizes two organizations for physician certification credentials. However, there are other organizations that have pressed the VA to consider their credentials and have been met with a closed door.

While it is my understanding that very recently the Department has rescinded this decision due to the VA General Counsel ruling it to be illegal, the VA still does not recognize other board certifications in the matter of specialty pay.

Within the last few weeks, Congressman JOE SCARBOROUGH, my good friend and former colleague, has introduced legislation on behalf of one of these excluded organizations, the American Association of Physician Specialists. His resolution addresses the issue of board certification recognitions by the new Secretary of the VA to include this organization in the list of organizations that are recognized for certification and special pay.

Today, I am pleased to offer the Senate counter-part to Congressman SCARBOROUGH's legislation in the hopes that this vehicle may rectify a policy and system that seems faulty.

SENATE CONCURRENT RESOLUTION 27—EXPRESSING THE SENSE OF CONGRESS THAT THE 2008 OLYMPIC GAMES SHOULD NOT BE HELD IN BEIJING UNLESS THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA RELEASES ALL POLITICAL PRISONERS, RATIFIES THE INTERNATIONAL COVENANT ON CIVIL AND POLITICAL RIGHTS, AND OBSERVES INTERNATIONALLY RECOGNIZED HUMAN RIGHTS

Mr. HELMS (for himself, Mr. WELLSTONE, Mr. HUTCHINSON, and Mr. SMITH of New Hampshire) submitted the following concurrent resolution; which was referred to the Committee on Foreign Relations:

S. CON. RES. 27

Whereas the International Olympic Committee is in the process of determining the venue of the Olympic Games in the year 2008 and is scheduled to make that decision at the International Olympic Committee meeting scheduled for Moscow in July 2001;

Whereas the city of Beijing has made a proposal to the International Olympic Committee that the summer Olympic Games in the year 2008 be held in Beijing;

Whereas the Olympic Charter states that Olympism and the Olympic ideal seek to foster "respect for universal fundamental ethical principles";

Whereas the United Nations General Assembly Resolution 48/11 (October 25, 1993) recognized "that the Olympic goal of the Olympic Movement is to build a peaceful and